

Federal Withholding Tables for Calendar Year 2009

The Federal Withholding table for individuals paid bi-weekly from IRS Publication 15 (Circular E) is shown below. This table went into effect with the first pay date of Calendar Year 2009. To view the entire IRS Publication 15 (Circular E) click on this link <http://www.irs.gov/pub/irs-pdf/p15.pdf>.

EFFECTIVE JANUARY 1, 2009 TO MARCH 31, 2009 Federal Tables for Percentage Method of Withholding BIWEEKLY Payroll Period (For Wages Paid in 2009)

SINGLE person (including head of household)

If the amount of wages
(after subtracting
withholding
allowances) is:

The amount of income tax
to withhold is:

Not over \$102 \$0

Over -	But not over -		Of excess over-
\$102	\$400 . . .	10%	\$102
\$400	\$1,362 . . .	\$29.80 plus 15%	\$400
\$1,362	\$3,242 . . .	\$174.10 plus 25%	\$1,362
\$3,242	\$6,677 . . .	\$644.10 plus 28%	\$3,242
\$6,677	\$14,423 . . .	\$1,605.90 plus 33%	\$6,677
\$14,423	\$4,162.08 plus 35%	\$14,423

MARRIED person

If the amount of wages
(after subtracting
withholding
allowances) is:

The amount of income tax
to withhold is:

Not over \$308 \$0

Over -	But not over -		Of excess over-
\$308	\$921 . . .	10%	\$308
\$921	\$2,910 . . .	\$61.30 plus 15%	\$921
\$2,910	\$5,569 . . .	\$359.65 plus 25%	\$2,910
\$5,569	\$8,331 . . .	\$1,024.40 plus 28%	\$5,569
\$8,331	\$14,642 . . .	\$1,797.76 plus 33%	\$8,331
\$14,642	\$3,880.39 plus 35%	\$14,642

The biweekly withholding allowance amount by payroll period is \$140.38 in 2009.

The Federal Withholding table for individuals paid bi-weekly from Publication 15-T New Wage Withholding and Advance Earned Income Credit Payment Tables is shown below. This table went into effect April 1, 2009. To view the entire Publication 15-T click on this link <http://www.irs.gov/pub/irs-pdf/p15t.pdf>.

EFFECTIVE APRIL 1, 2009 Federal Tables for Percentage Method of Withholding BIWEEKLY Payroll Period (For Wages Paid in 2009)

SINGLE person (including head of household)

If the amount of wages
(after subtracting
withholding
allowances) is:

The amount of income tax
to withhold is:

Not over \$276 \$0

Over -	But not over -		Of excess over-
\$276	\$400 . . .	10%	\$276
\$400	\$1,392 . . .	\$12.40 plus 15%	\$400
\$1,392	\$2,559 . . .	\$161.20 plus 25%	\$1,392
\$2,559	\$6,677 . . .	\$452.95 plus 28%	\$2,559
\$6,677	\$14,423 . . .	\$1,605.99 plus 33%	\$6,677
\$14,423	\$4,162.17 plus 35%	\$14,423

MARRIED person

If the amount of wages
(after subtracting
withholding
allowances) is:

The amount of income tax
to withhold is:

Not over \$606 \$0

Over -	But not over -		Of excess over-
\$606	\$940 . . .	10%	\$606
\$940	\$2,910 . . .	\$33.40 plus 15%	\$940
\$2,910	\$4,543 . . .	\$328.90 plus 25%	\$2,910
\$4,543	\$8,331 . . .	\$737.15 plus 28%	\$4,543
\$8,331	\$14,642 . . .	\$1,797.79 plus 33%	\$8,331
\$14,642	\$3,880.42 plus 35%	\$14,642

The biweekly withholding allowance amount by payroll period is \$140.38 in 2009.